

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Clay Community Schools (1125)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$5,162,019	\$5,899,053	\$5,894,894	14%	0%
	11200 Middle/Junior High	\$1,710,410	\$2,632,899	\$2,686,825	57%	2%
	11300 High School	\$3,006,368	\$3,359,355	\$3,399,435	13%	1%
	11420 Agriculture B	\$35,398	\$59,178	\$60,163	70%	2%
	11430 Distributive Education	\$43,510	\$38,765	\$35,401	-19%	-9%
	11450 Consumer and Homemaking	\$154,872	\$209,104	\$213,693	38%	2%
	11470 Business Education	\$18,450	\$37,764	\$35,047	90%	-7%
	11480 Industrial Education A	\$141,036	\$126,030	\$130,158	-8%	3%
	11620 Middle/Junior High	\$0	\$0	\$0	n/a	n/a
	11630 High School	\$3,876	\$161,720	\$137,829	> 500%	-15%
	11910 Competency Testing	\$15,423	\$30,938	\$38,386	149%	24%
	12100 Gifted and Talented	\$611	\$13,543	\$17,213	> 500%	27%
	12210 Mild Mental Handicap	\$287,736	\$462,965	\$439,224	53%	-5%
	12220 Moderate Mental Handicap	\$134,379	\$171,234	\$167,857	25%	-2%
	12310 Orthopedic Impairment	\$0	\$37,403	\$41,850	n/a	12%
	12320 Multiple Handicap	\$130,924	\$60,965	\$59,261	-55%	-3%
	12330 Visual Impairment	\$0	\$1,710	\$448	n/a	-74%
	12340 Hearing Impairment	\$48,009	\$96,703	\$88,679	85%	-8%
	12350 Homebound	\$33,507	\$63,691	\$40,691	21%	-36%
	12410 Emotional Handicap - Full Time	\$103,412	\$275,783	\$301,350	191%	9%
	12510 Communication Disorder	\$184,621	\$199,193	\$146,097	-21%	-27%
	12520 Compensatory	\$850	\$0	\$433	-49%	n/a
	12620 Learning Disability - All Others	\$465,530	\$1,000,413	\$1,022,099	120%	2%
	12710 Equal Opportunity At Risk	\$59,066	\$46,143	\$54,533	-8%	18%
	12810 Special Education Preschool	\$68,191	\$144,479	\$128,625	89%	-11%
	12900 Other Special Programs	\$78,552	\$60,678	\$105,506	34%	74%
	13100 Adult Basic Education	\$24,112	\$21,364	\$40,843	69%	91%
	13200 Advanced Adult Education	\$4,592	\$0	\$0	-100%	n/a
	13300 Occupational Programs	\$0	\$0	\$0	n/a	n/a
	13900 Other Adult/Continuing Ed Programs	\$17,143	\$38,112	\$17,477	2%	-54%
	14100 Elementary	\$17,621	\$6,930	\$7,565	-57%	9%
	14200 Middle/Junior High	\$5,016	\$0	\$0	-100%	n/a
	14300 High School	\$67,081	\$65,451	\$67,096	0%	3%
	16100 Remediation Testing	\$156,514	\$33,601	\$32,484	-79%	-3%
	16200 Preventive Remediation	\$41,296	\$37,343	\$972	-98%	-97%
	22210 Service Area Direction	\$307,225	\$250,512	\$261,651	-15%	4%
	22220 School Library	\$151,382	\$171,250	\$195,375	29%	14%
	22230 Audiovisual	\$16,529	\$12,931	\$14,228	-14%	10%
	22250 Computer Assisted Instruction Services	\$86,926	\$14,281	\$0	-100%	-100%

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	24100 Office of the Principal Services	\$983,218	\$1,290,299	\$1,349,605	37%	5%
	25820 Textbooks and Repairs	\$369,524	\$408,098	\$249,937	-32%	-39%
	26497 Teachers Retirement Fund	\$480,027	\$876,528	\$895,692	87%	2%
	41100 Transfer Tuition	\$30,051	\$16,917	\$2,765	-91%	-84%
	41400 Joint Services and Supply	\$39,726	\$0	\$0	-100%	n/a
Student Academic Achievement Total		\$14,684,734	\$18,433,327	\$18,381,385	25%	0%
Student Instructional Support						
	21120 Attendance Services	\$47,115	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$337,182	\$394,873	\$371,358	10%	-6%
	21310 Service Area Direction	\$73,687	\$119,483	\$124,208	69%	4%
	21320 Medical Services	\$646	\$0	\$0	-100%	n/a
	21410 Service Area Direction	\$0	\$52,122	\$79,010	n/a	52%
	21420 Psychological Testing	\$82,113	\$63,324	\$59,727	-27%	-6%
	21430 Psychological Counseling	\$12,401	\$0	\$0	-100%	n/a
	21610 Service Area Direction	\$82,246	\$159,431	\$136,303	66%	-15%
	21710 Service Area Direction	\$0	\$620	\$1,132	n/a	83%
	22110 Service Area Direction	\$104,538	\$86,491	\$103,524	-1%	20%
	22120 Instruction & Curriculum Development	\$66,320	\$212,588	\$94,612	43%	-55%
	22130 Instructional Staff Training Services	\$7,366	\$37,740	\$21,937	198%	-42%
	22190 Instructional Staff Training Services - Other	\$0	\$50,267	\$27,756	n/a	-45%
	23110 Service Area Direction	\$20,368	\$33,467	\$37,682	85%	13%
	23190 Other Governing Body Services	\$0	\$765	\$0	n/a	-100%
	23210 Office of the Superintendent	\$198,189	\$307,025	\$331,510	67%	8%
	23220 Community Relations	\$0	\$36,476	\$10,687	n/a	-71%
	23290 Other Executive Administrative Services	\$7,141	\$42,595	\$38,401	438%	-10%
	24900 Other Support Services - School Admin.	\$5,064	\$34,059	\$23,907	372%	-30%
	26440 Inservice Training (Non-Instructional)	\$0	\$10,079	\$0	n/a	-100%
	26450 Health Services	\$0	\$0	\$0	n/a	n/a
	26700 Technology Coordinator	\$0	\$10,743	\$10,637	n/a	-1%
	26710 Technology Support and Maintenance	\$0	\$118,962	\$161,893	n/a	36%
Student Instructional Support Total		\$1,044,377	\$1,771,111	\$1,634,282	56%	-8%
Overhead and Operational						
	23150 Legal Services	\$25,496	\$17,140	\$21,687	-15%	27%
	23160 Promotion Expenses	\$1,279	\$2,928	\$3,671	187%	25%
	25110 Office of the Business Manager	\$0	\$86,459	\$101,739	n/a	18%
	25230 Receiving and Disbursing Funds	\$19,980	\$30,599	\$31,329	57%	2%
	25240 Payroll Services	\$25,625	\$29,536	\$30,038	17%	2%

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	25270 Property Accounting	\$14,340	\$0	\$15,200	6%	n/a
	25291 Refund of Revenue	\$148	\$0	\$110	-25%	n/a
	25296 Cash Change	\$1,080	\$185	\$75	-93%	-59%
	25360 Rent of Buildings & Equipment	\$0	\$316,452	\$191,502	n/a	-39%
	25410 Service Area Direction	\$61,023	\$74,210	\$75,931	24%	2%
	25420 Maintenance of Buildings	\$1,783,884	\$2,363,864	\$2,429,032	36%	3%
	25430 Maintenance of Grounds	\$1,242	\$0	\$0	-100%	n/a
	25440 Maintenance of Equipment	\$281,085	\$339,151	\$453,352	61%	34%
	25450 Vehicle Maintenance (other than buses)	\$17	\$0	\$0	-100%	n/a
	25470 Insurance (other than buses)	\$103,862	\$247,521	\$164,888	59%	-33%
	25490 Other Operating/Maintenance of Plant	\$126,769	\$304	\$52	-100%	-83%
	25510 Service Area Direction	\$93,956	\$136,611	\$147,685	57%	8%
	25520 Vehicle Operation	\$650,233	\$809,289	\$797,382	23%	-1%
	25540 Vehicle Servicing and Maintenance	\$361,030	\$485,619	\$489,832	36%	1%
	25550 Purchase of School Buses	\$272,287	\$340,942	\$644,566	137%	89%
	25560 Insurance on Buses	\$40,470	\$62,870	\$47,299	17%	-25%
	25580 Contracted Transportation Services	\$2,190	\$0	\$0	-100%	n/a
	25590 Other Pupil Transportation Services	\$26,992	\$80,969	\$75,613	180%	-7%
	25591 Bus Driver Training	\$597	\$3,945	\$2,283	283%	-42%
	25610 Service Area Direction	\$114,569	\$209,738	\$215,933	88%	3%
	25620 Food Preparation and Dispensing	\$950,496	\$1,348,929	\$1,427,722	50%	6%
	25740 Printing, Publishing and Duplicating	\$3,948	\$7,750	\$13,053	231%	68%
	26200 Planning, Research, Develop., & Evaluation	\$2,123	\$4,250	\$1,250	-41%	-71%
	26495 Official Bonds	\$4,009	\$5,023	\$5,106	27%	2%
	26499 Other	\$266,941	\$805,684	\$818,019	206%	2%
	26600 Data Processing	\$81,341	\$58,338	\$37,926	-53%	-35%
	31000 Direction of Community Services	\$0	\$114,297	\$124,221	n/a	9%
	32000 Community Recreation	\$0	\$4,823	\$4,651	n/a	-4%
	34000 Athletic Coaches	\$156,821	\$212,490	\$213,233	36%	0%
	39500 Child Care Services	\$0	\$0	\$442	n/a	n/a
	39600 Step Ahead	\$75,787	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$21,424	\$153,392	\$35,987	68%	-77%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$67,062	\$0	n/a	-100%
Overhead and Operational Total		\$5,571,045	\$8,420,367	\$8,620,810	55%	2%
Nonoperational						
	25320 Land Acquisition and Development	\$1,099	\$8,107	\$0	-100%	-100%
	25330 Professional Services	\$6,500	\$1,670	\$30,460	369%	> 500%
	25350 Building Acquisition/Construction/Improvement	\$6,903,011	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$1,086,161	\$288,067	\$591,553	-46%	105%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25352 Energy Savings Contracts		\$0	\$918,025	\$918,025	n/a 0%
	25370 Purchase of Moveable Equipment		\$0	\$147,315	\$171,327	n/a 16%
	25380 Purchase of Mobile or Fixed Equipment	\$606,940	\$640,571	\$593,269	-2%	-7%
	25390 Other Facilities Acquisition & Construction	\$143,655	\$12,633	\$61,595	-57%	388%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$205,000	\$215,000	n/a	5%
	52100 Bonds, INTEREST ON DEBT	\$0	\$142,952	\$135,582	n/a	-5%
	53100 Buildings, LEASE RENTAL	\$3,315,000	\$3,306,000	\$3,307,000	0%	0%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$135,565	\$824,729	\$862,709	> 500%	5%
Nonoperational Total		\$12,197,931	\$6,495,067	\$6,886,520	-44%	6%
prorated						
	26491 PERF	\$274,955	\$457,392	\$478,773	74%	5%
	26492 Social Security	\$1,195,668	\$1,530,366	\$1,559,395	30%	2%
	26493 Workmen's Compensation	\$52,250	\$193,852	\$149,651	186%	-23%
	26494 Group Insurance	\$1,459,707	\$3,133,950	\$3,519,231	141%	12%
	26496 Unemployment Compensation	\$14,330	\$23,904	\$12,906	-10%	-46%
	26498 Severance/Early Retirement Pay	\$155,848	\$219,045	\$357,643	129%	63%
prorated Total		\$3,152,758	\$5,558,509	\$6,077,598	93%	9%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$17,064,563	\$22,651,344	\$23,001,508	35%	2%	46.6%	55.7%	55.3%
Student Instructional Support	\$1,208,751	\$2,099,680	\$1,985,309	64%	-5%	3.3%	5.2%	4.8%
Overhead and Operational	\$6,179,601	\$9,432,292	\$9,727,259	57%	3%	16.9%	23.2%	23.4%
Nonoperational	\$12,197,931	\$6,495,067	\$6,886,520	-44%	6%	33.3%	16.0%	16.6%
Grand Total	\$36,650,846	\$40,678,382	\$41,600,596	14%	2%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	49.9%	60.8%	60.1%